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January 22, 2007

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DISTRICT OF
HAWAII

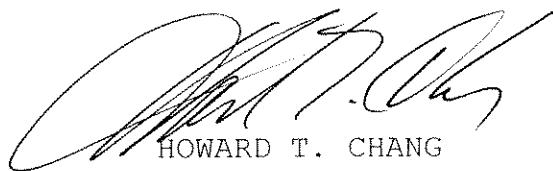
Re: United States v. Andy S.S. Yip
Cr. No. 02-00225 (01) DAE

Dear Les:

This is in response to your December 20 letter inquiring about whether I will be a witness for Mr. Yip at the trial of this matter to rebut Ms. Huang's grand jury statement. The answer is simply no and confirms my previous oral statement.

Thank you for your cooperation in this matter.

Very truly yours,



HOWARD T. CHANG

HTC:bns
a yip 2\no witness.wpd